

**UNIFIED SCHOOL DISTRICT NO. 380**  
**VERMILLION, KANSAS**  
**AUDIT REPORT JUNE 30, 2018**

**EIN: 48-0720999**

**KICKHAEFER & BUESSING, P.A.**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
**MARYSVILLE, KANSAS 66508**

UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS  
  
FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 380  
Vermillion, Kansas 66544

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 380, Vermillion, Kansas, as of and for the fiscal year ended June 30, 2018 and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1.C; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S Generally Accepted Accounting Principles*

As described in Note 1.C of the financial statement, the financial statement is prepared by the Unified School District No. 380, Vermillion, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1.C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 380, Vermillion, Kansas, as of June 30, 2018, or changes in financial position and cash flows thereof for the year then ended.

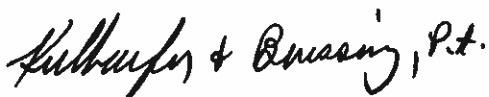
*Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 380, Vermillion, Kansas, as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.C.

*Other Matters*

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, summary statement of regulatory basis receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.C.



Kickhaefer & Buessing, P.A.

Marysville, Kansas

December 10, 2018

**UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS**

**FINANCIAL INFORMATION**

VERMILLION UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

STATEMENT 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
GENERAL FUNDS							
GENERAL	\$ 2.16	\$ 0.00	\$ 4,063,128.93	\$ 4,063,128.80	\$ 2.29	\$ 15,960.24	\$ 15,962.53
SUPPLEMENTAL GENERAL	47,930.76	0.00	1,402,696.95	1,383,284.95	67,342.76	18,216.86	85,559.62
SPECIAL PURPOSE FUNDS:							
PARENTS AS TEACHERS	13,359.71	0.00	44,236.00	44,626.76	12,968.95	54.84	13,023.79
CAPITAL OUTLAY	875,733.10	0.00	556,648.67	627,422.65	804,959.12	260,349.79	1,065,308.91
DRIVER TRAINING	38,326.39	0.00	9,270.00	7,089.10	40,507.29	0.00	40,507.29
AT RISK (K-12)	53,453.53	0.00	260,000.00	257,110.98	56,342.55	0.00	56,342.55
FOOD SERVICE	34,895.73	0.00	335,592.09	336,983.22	33,504.60	759.69	34,264.29
PROFESSIONAL DEVELOPMENT	13,390.05	0.00	18,277.00	16,390.00	15,277.05	641.66	15,918.71
AT RISK (4 YR. OLD)	80,926.78	0.00	90,000.00	89,782.94	81,143.84	50.00	81,193.84
SPECIAL EDUCATION	167,733.10	0.00	463,255.00	454,818.05	176,170.05	0.00	176,170.05
CAREER AND POSTSECONDARY EDUCATION	37,497.17	0.00	320,850.66	323,214.26	35,133.57	233.00	35,366.57
KPERS SPECIAL RETIREMENT CONTRIBUTION	0.00	0.00	393,305.34	393,305.34	0.00	0.00	0.00
TEXTBOOK RENTAL	148,321.87	0.00	52,201.36	31,276.44	169,246.79	14,006.13	183,252.92
SUMMER SCHOOL	19,557.17	0.00	0.00	2,534.37	17,022.80	0.00	17,022.80
DUAL CREDIT & IDL CLASSES	0.00	0.00	5,736.00	5,736.00	0.00	0.00	0.00
TITLE IV - A	0.00	0.00	1,573.00	1,573.00	0.00	0.00	0.00
EARLY CHILDHOOD BLOCK GRANT - FY17	(10,560.01)	0.00	10,560.01	0.00	0.00	0.00	0.00
PRESCHOOL	20,152.40	0.00	17,620.00	37,772.40	0.00	0.00	0.00
TITLE I - FY18	0.00	0.00	52,972.00	49,037.66	3,934.34	0.00	3,934.34
TITLE I - FY17	3,004.57	0.00	0.00	3,004.57	0.00	0.00	0.00
TITLE II - A FY18	0.00	0.00	11,044.00	11,044.00	0.00	0.00	0.00
TITLE II - A FY17	(1,143.69)	0.00	7,000.00	5,856.31	0.00	0.00	0.00
SMALL RURAL SCHOOL FY18	0.00	0.00	26,161.00	26,161.00	0.00	0.00	0.00
CARL PERKINS	0.00	0.00	693.75	693.75	0.00	0.00	0.00
GIFTS AND GRANTS	1,625.72	0.00	4,815.41	4,836.66	1,604.47	0.00	1,604.47
CONTINGENCY RESERVE	315,370.92	0.00	80,000.00	80,000.00	315,370.92	0.00	315,370.92
GATE RECEIPTS FUNDS	32,132.98	0.00	112,164.75	105,202.84	39,094.89	0.00	39,094.89
SCHOOL PROJECT FUNDS	85,269.99	0.00	108,365.57	104,954.93	88,680.63	0.00	88,680.63
BOND AND INTEREST FUNDS:							
BOND AND INTEREST FUND	255.77	0.00	136.09	0.00	391.86	0.00	391.86
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 1,977,236.17	\$ 0.00	\$ 8,448,303.58	\$ 8,466,840.96	\$ 1,958,698.77	\$ 310,272.21	\$ 2,268,970.98
COMPOSITION OF CASH:							
CHECKING ACCOUNTS - FHB CENTRALIA							\$ 393,848.00
TREASURY INDEX - FHB CENTRALIA							867,481.52
CHECKING ACCOUNT - FNB FRANKFORT							105,547.39
CERTIFICATES OF DEPOSIT FHB & FNB							992,504.77
TOTAL CASH							2,359,381.68
AGENCY FUNDS PER SCHEDULE 3							(90,410.70)
TOTAL REPORTING ENTITY (excluding Agency Funds)							\$ 2,268,970.98

The Notes to the Financial Statement are an integral part of this Statement.

UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2018

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Municipal Financial Reporting Entity**

Unified School District No. 380 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 380 (the District) and does not include any related municipal entities.

**B. Regulatory Basis Fund Types**

The following regulatory basis fund types comprise the financial activities of the District for the fiscal year 2018:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

**C. Basis of Accounting**

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

**D. Reimbursements**

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.



UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2018

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**E. Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The District published the budget on August 17 and held the hearing with budget approval on August 28, 2017. The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. There were no such budget amendments for this fiscal year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, agency funds, and the following special purpose funds: Textbook Rental, Contingency Reserve, Dual Credit & IDL Classes, and all federal programs and grant funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**F. Property Tax**

The county clerk calculates the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

Taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and May 11th. Delinquent taxes were assessed interest at 10% per annum for the calendar years 2017 and 2018. This interest is retained by the county.

UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2018

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

**F. Property Tax (cont.)**

Taxes levied to finance the budget are made available to the district after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

**2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Compliance with Finance-Related Legal and Contractual Provisions**

K.S.A. 60-1111 requires any public works contracts exceeding \$100,000 to be properly bonded which includes filing such bond with the clerk of the district court of the county in which the public improvement is to be made. As of June 30, 2018, there were two public works contracts in excess of \$100,000 whose bonds were not filed with the clerk of the district court in Marshall County.

**3. DEPOSITS AND INVESTMENTS**

As of June 30, 2018, the District had no investments (including repurchase agreements).

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits more than FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer if the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

At June 30, 2018, the carrying amount of the District's deposits, including certificates of deposit, was \$2,359,381.68 and the bank balance was \$2,513,687.04. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$509,370.31 was covered by federal depository insurance and \$2,004,316.73 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secure.

UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2018

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**4. IN-SUBSTANCE RECEIPT IN TRANSIT**

The District received \$330,187.00 after June 30, 2018 and, as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

**5. LONG-TERM DEBT**

The District has no long-term liabilities for the year ended June 30, 2018.

**6. INTERFUND TRANSFERS**

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Capital Outlay	K.S.A. 72-6428	\$ 34,894.05
General Fund	Special Education	K.S.A. 72-6428	281,294.00
General Fund	Food Service	K.S.A. 72-6428	5,000.00
General Fund	Career & Postsecondary Education	K.S.A. 72-6428	55,000.00
General Fund	Parent Education	K.S.A. 72-6428	5,000.00
General Fund	Contingency Reserve	K.S.A. 72-6428	80,000.00
General Fund	At Risk (K-12)	K.S.A. 72-6428	97,497.36
Supplemental General	Food Service	K.S.A. 72-6433	55,000.00
Supplemental General	Professional Development	K.S.A. 72-6433	15,000.00
Supplemental General	Parents Education	K.S.A. 72-6433	15,000.00
Supplemental General	Special Education	K.S.A. 72-6433	180,000.00
Supplemental General	Career & Postsecondary Education	K.S.A. 72-6433	261,198.77
Supplemental General	At Risk (4 Yr Old)	K.S.A. 72-6433	90,000.00
Supplemental General	At Risk (K-12)	K.S.A. 72-6433	162,502.64
Contingency Reserve	Supplemental General	K.S.A. 72-5165	80,000.00

**7. DEFINED BENEFIT PENSION PLAN**

General Information about the Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective

UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2018

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**7. DEFINED BENEFIT PENSION PLAN (cont.)**

January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30<sup>th</sup> was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$393,305.34 for the year ended June 30, 2018.

**Net Pension Liability.** At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$4,850,423. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

**Other post-employment benefits.** As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2018

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**8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (cont.)**

**Termination Benefits.** The District provides an early retirement program for eligible certified staff after a minimum 15 years of employment. The annual lump sum payment may be made in January following the retirement school year with the age and years-of-service eligibility determined by the Superintendent and Clerk of the Board from official district records.

<u>Age</u>	<u>\$ Amount Stipend of Base Salary</u>	<u>Number of Years Paid</u>
60	11.25%	5
61	12.25%	4
62	13.25%	3
63	14.25%	2
64	15.25%	1

There were payments made under this plan totaling \$6,463.13 for the year ended June 30, 2018.

**Fringe Benefits.** The District's Board of Education will apply the cost of a single membership up to \$600 per month in the 2017-2018 school year on the premium for the School Sponsored Health Insurance Plan.

The Board of Education will apply up to \$5.45 per month on the premium for a \$15,000 term life and accidental death and dismemberment insurance policy through the School Sponsored Health Insurance Carrier.

**Section 125 Salary Reduction –** Each teacher will be allowed to purchase benefits in the amount up to \$1,000 per month for each full time or part time teacher for the contract year. The teacher will select from health insurance, salary protection insurance, cancer insurance, and group term life. There will also be a reimbursement program to enable tax free dollars to be used for dependent care and medical reimbursement. The teacher will receive the difference between the total benefit available and the total amount of non-taxable benefits in cash that will be subject to Income and FICA taxes.

**Compensated Absences.** Each teacher shall be granted three days of personal leave during the school year with the option to carry over a total of five days to the following school year. Personal leave days shall be at full pay and shall be in addition to sick leave. Teachers will be paid substitute teachers pay for each day of personal leave that is not used and is not carried over.

Each teacher may also receive up to four total school days for the purpose of attending educational conferences or school visitations. The teacher will be limited to \$300.00 per year for registration expenses and to \$100.00 per day maximum for expenses of meals and lodging.

Each teacher shall receive 12 days of sick leave each school year cumulative to a total of 100 days with full pay to be credited at the beginning of each school year. Teachers who do not use any sick leave during the 2017-2018 contract shall be paid \$150 with their June payroll check. The \$150 will be reduced by \$50 for each day used up to three days. A teacher after employment with the district for a period of 4 years will receive \$25.00 per day for each day of up to 90 days of accumulated sick leave upon retirement, resignation, or death.

The district clerk and other 12-month employees are allowed 12 days of vacation per year, 12 days' sick leave and six holidays. The principals also receive 12 days' sick leave accumulative to 90 days and three days of personal leave per year. The superintendent is allowed 12 days' sick leave accumulative to 90 days, and 15 days of vacation.

Liability for compensated absences is not reflected in the financial statement.

UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2018

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**9. RELATED PARTY TRANSACTIONS**

The related parties in a governmental entity include board members, administrative officials, and immediate families of board members and administrative officials. Required disclosures on related party transactions do not include compensation arrangements, expense allowance and similar items incurred in the ordinary course of operations. The following is required for disclosure:

	<u>Amount</u>
First National Bank – Frankfort (cash balance as of June 30, 2018)	\$ 796,668.00
Amy Adams, board member, is an employee	
Parthemer Electric	19,703.00
Scott Parthemer, board member, is an employee	

**10. CAPITAL PROJECTS**

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

<u>Projects</u>	<u>Project Authorization</u>	<u>Expenditures to Date</u>
FACS Classroom Remodel	\$ 104,650.00	\$ 55,000.00
Safety & Security Measures	135,156.00	0.00

**11. SUBSEQUENT EVENTS**

In May 2018, the Board of Education approved a letter of condition from the US Department of Agriculture consisting of \$88,000 from a USDA Rural Development Loan and \$47,000 from a USDA Rural Development Grant. The conditions required to finalize this commitment have not been completed as of the date of this report.

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

**12. COMMITMENTS AND CONTINGENCIES**

Litigation. As of the audit date, there are no pending or threatened litigation claims involving the district.

Grant program involvement. The District participates in several federally assisted grant programs. These programs are subject to program compliance audits by granters or their representatives for audit of these programs for or including the year ending June 30, 2018. These compliance audits have not been conducted as of December 10, 2018. Accordingly, the District's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined now, although the District expects such amounts, if any, to be immaterial.

UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**



VERMILLION UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

SCHEDULE 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

FUNDS	CERTIFIED BUDGET	ADJUSTMENT TO COMPLY WITH LEGAL MAX	ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	TOTAL BUDGET FOR COMPARISON	EXPENDITURES CHARGEABLE TO CURRENT YEAR	VARIANCE - OVER (UNDER)
GENERAL FUNDS:						
GENERAL	\$ 4,143,406.00	\$ (116,975.00)	\$ 36,697.80	\$ 4,063,128.80	\$ 4,063,128.80	\$ 0.00
SUPPLEMENTAL GENERAL	1,385,843.00	(12,123.00)	9,564.95	1,383,284.95	1,383,284.95	0.00
SPECIAL PURPOSE FUNDS:						
PARENTS AS TEACHERS						
CAPITAL OUTLAY	46,012.00	0.00	0.00	46,012.00	44,626.76	(1,385.24)
DRIVER TRAINING	950,000.00	0.00	0.00	950,000.00	627,422.65	(322,577.35)
AT RISK (K-12)	20,500.00	0.00	0.00	20,500.00	7,089.10	(13,410.90)
FOOD SERVICE	279,200.00	0.00	0.00	279,200.00	257,110.98	(22,089.02)
PROFESSIONAL DEVELOPMENT	339,500.00	0.00	203.16	339,703.16	336,983.22	(2,719.94)
AT RISK (4 YR. OLD)	16,390.00	0.00	0.00	16,390.00	16,390.00	0.00
SPECIAL EDUCATION	110,000.00	0.00	0.00	110,000.00	89,782.94	(20,217.06)
CAREER AND POSTSECONDARY EDUCATION	548,520.00	0.00	0.00	548,520.00	454,818.05	(93,701.95)
KPERS SPECIAL RETIREMENT CONTRIBUTION	342,200.00	0.00	0.00	342,200.00	323,214.26	(18,985.74)
SUMMER SCHOOL	400,285.00	0.00	0.00	400,285.00	393,305.34	(6,979.66)
	8,926.00	0.00	0.00	8,926.00	2,534.37	(6,391.63)
BOND AND INTEREST FUNDS:						
BOND AND INTEREST	256.00	0.00	0.00	256.00	0.00	(256.00)

UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

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VERMILLION UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

SCHEDULE 2  
PAGE 1 OF 13

**GENERAL FUND**  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b><u>CASH RECEIPTS</u></b>			
STATE SOURCES--			
GENERAL STATE AID	\$ 3,744,957.00	\$ 3,781,305.00	\$ (36,348.00)
SPECIAL EDUCATION	281,294.00	362,100.00	(80,806.00)
MINERAL PRODUCTION TAX	180.13	0.00	180.13
<b>TOTAL STATE SOURCES</b>	<u>4,026,431.13</u>	<u>4,143,405.00</u>	<u>(116,973.87)</u>
REIMBURSEMENTS	36,697.80	0.00	36,697.80
<b>TOTAL CASH RECEIPTS</b>	<u>4,063,128.93</u>	<u>\$ 4,143,405.00</u>	<u>\$ (80,276.07)</u>
<b><u>EXPENDITURES</u></b>			
INSTRUCTION	1,869,667.12	\$ 1,955,600.00	\$ (85,932.88)
SUPPORT SERVICES:			
STUDENT SUPPORT SERVICES	218,710.29	234,500.00	(15,789.71)
INSTRUCTIONAL SUPPORT STAFF	512.20	1,500.00	(987.80)
GENERAL ADMINISTRATION	210,381.69	231,000.00	(20,618.31)
SCHOOL ADMINISTRATION	281,825.76	279,100.00	2,725.76
CENTRAL SERVICES	48,077.07	47,600.00	477.07
OPERATIONS & MAINTENANCE	540,678.04	530,000.00	10,678.04
STUDENT TRANSPORTATION SERVICES	280,314.17	40,800.00	239,514.17
VEHICLE OPERATING SERVICES	0.00	252,000.00	(252,000.00)
VEHICLE SERVICES & MAINTENANCE SERVICES	54,277.05	42,100.00	12,177.05
TRANSFERS:			
CAPITAL OUTLAY	34,894.05	0.00	34,894.05
FOOD SERVICE	5,000.00	0.00	5,000.00
PARENT EDUCATION	5,000.00	0.00	5,000.00
SPECIAL EDUCATION	281,294.00	362,100.00	(80,806.00)
CAREER AND POSTSECONDARY EDUCATION	55,000.00	41,806.00	13,194.00
CONTINGENCY RESERVE	80,000.00	0.00	80,000.00
AT RISK (K-12)	97,497.36	125,300.00	(27,802.64)
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(116,975.00)	116,975.00
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	36,697.80	(36,697.80)
<b>TOTAL EXPENDITURES</b>	<u>4,063,128.80</u>	<u>\$ 4,063,128.80</u>	<u>\$ 0.00</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.13		
UNENCUMBERED CASH, JULY 1, 2017	<u>2.16</u>		
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 2.29</u>		

VERMILLION UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

SCHEDULE 2  
PAGE 2 OF 13

**SUPPLEMENTAL GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	17-18 <u>ACTUAL</u>	17-18 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
<b><u>CASH RECEIPTS</u></b>			
AD VALOREM PROPERTY TAXES -2016	\$ 16,283.41	\$ 14,283.00	\$ 2,000.41
AD VALOREM PROPERTY TAXES -2017	734,116.14	678,686.00	55,430.14
DELINQUENT PROPERTY TAX	4,742.28	6,859.00	(2,116.72)
MOTOR VEHICLE TAX	67,949.32	69,245.00	(1,295.68)
RECREATIONAL VEHICLE TAX	954.05	1,048.00	(93.95)
COMMERCIAL VEHICLE TAX	7,010.80	5,716.00	1,294.80
SUPPLEMENTAL GENERAL STATE AID	482,076.00	482,076.00	0.00
TRANSFER FROM CONTINGENCY RESERVE	80,000.00	80,000.00	0.00
REIMBURSEMENTS	9,564.95	0.00	9,564.95
<b>TOTAL CASH RECEIPTS</b>	<b><u>1,402,696.95</u></b>	<b><u>\$ 1,337,913.00</u></b>	<b><u>\$ 64,783.95</u></b>
<b><u>EXPENDITURES</u></b>			
INSTRUCTION	374,604.15	\$ 439,823.00	\$ (65,218.85)
SUPPORT SERVICES:			
INSTRUCTIONAL SUPPORT STAFF	180,528.39	178,000.00	2,528.39
GENERAL ADMINISTRATION	15,344.08	20,000.00	(4,655.92)
SCHOOL ADMINISTRATION	8,124.77	8,020.00	104.77
OPERATIONS & MAINTENANCE	25,812.45	40,000.00	(14,187.55)
STUDENT TRANSPORTATION SERVICES	169.70	0.00	169.70
TRANSFERS:			
FOOD SERVICE	55,000.00	20,000.00	35,000.00
PROFESSIONAL DEVELOPMENT	15,000.00	0.00	15,000.00
PARENT EDUCATION PROGRAM	15,000.00	15,000.00	0.00
SPECIAL EDUCATION	180,000.00	180,000.00	0.00
CAREER AND POSTSECONDARY EDUCATION	261,198.77	270,000.00	(8,801.23)
AT RISK (4 YR OLD)	90,000.00	100,000.00	(10,000.00)
AT RISK (K-12)	162,502.64	115,000.00	47,502.64
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(12,123.00)	12,123.00
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	9,564.95	(9,564.95)
<b>TOTAL EXPENDITURES</b>	<b><u>1,383,284.95</u></b>	<b><u>\$ 1,383,284.95</u></b>	<b><u>\$ 0.00</u></b>
RECEIPTS OVER (UNDER) EXPENDITURES	19,412.00		
UNENCUMBERED CASH, JULY 1, 2017	<u>47,930.76</u>		
UNENCUMBERED CASH, JUNE 30, 2018	<b><u>\$ 67,342.76</u></b>		

VERMILLION UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

SCHEDULE 2  
PAGE 3 OF 13

PARENT EDUCATION FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b>CASH RECEIPTS</b>			
STATE OF KANSAS	\$ 24,236.00	\$ 22,418.00	\$ 1,818.00
TRANSFER FROM GENERAL FUND	5,000.00	0.00	5,000.00
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	15,000.00	15,000.00	0.00
<b>TOTAL CASH RECEIPTS</b>	<b>44,236.00</b>	<b>\$ 37,418.00</b>	<b>\$ 6,818.00</b>
<b>EXPENDITURES</b>			
STUDENT SUPPORT SERVICES	44,626.76	\$ 45,012.00	\$ (385.24)
INSTRUCTIONAL SUPPORT STAFF	0.00	1,000.00	(1,000.00)
<b>TOTAL EXPENDITURES</b>	<b>44,626.76</b>	<b>\$ 46,012.00</b>	<b>\$ (1,385.24)</b>
RECEIPTS OVER (UNDER) EXPENDITURES	(390.76)		
UNENCUMBERED CASH, JULY 1, 2017	13,359.71		
UNENCUMBERED CASH, JUNE 30, 2018	\$ 12,968.95		

CAPITAL OUTLAY FUND

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b>CASH RECEIPTS</b>			
AD VALOREM PROPERTY TAXES -2016	\$ 7,852.03	\$ 6,765.00	\$ 1,087.03
AD VALOREM PROPERTY TAXES -2017	346,419.37	326,669.00	19,750.37
DELINQUENT PROPERTY TAX	1,935.71	3,307.00	(1,371.29)
MOTOR VEHICLE TAX	31,783.98	32,447.00	(663.02)
RECREATIONAL VEHICLE TAX	447.58	490.00	(42.42)
COMMERCIAL VEHICLE TAX	3,362.20	2,678.00	684.20
CAPITAL OUTLAY STATE AID	90,742.00	90,741.00	1.00
INTEREST ON IDLE FUNDS	11,886.40	7,000.00	4,886.40
OTHER REVENUE	27,325.35	5,000.00	22,325.35
TRANSFER FROM GENERAL FUND	34,894.05	0.00	34,894.05
<b>TOTAL CASH RECEIPTS</b>	<b>556,648.67</b>	<b>\$ 475,097.00</b>	<b>\$ 81,551.67</b>
<b>EXPENDITURES</b>			
INSTRUCTION	189,958.46	\$ 158,500.00	\$ 31,458.46
SUPPORT SERVICES:			
GENERAL ADMINISTRATION	12,556.46	1,500.00	11,056.46
SCHOOL ADMINISTRATION	8,668.98	5,000.00	3,668.98
CENTRAL SERVICES	2,563.60	0.00	2,563.60
OPERATIONS & MAINTENANCE	89,091.60	75,000.00	14,091.60
TRANSPORTATION	0.00	100,000.00	(100,000.00)
VEHICLE SERVICES & MAINTENANCE SERVICES	0.00	15,000.00	(15,000.00)
FACILITY ACQUISITION & CONSTRUCTION SERVICES:			
LAND ACQUISITION	0.00	50,000.00	(50,000.00)
ARCHITECTURAL & ENGINEERING SERVICES	8,295.00	20,000.00	(11,705.00)
SITE IMPROVEMENT	6,325.00	0.00	6,325.00
BUILDING IMPROVEMENTS	309,963.55	525,000.00	(215,036.45)
<b>TOTAL EXPENDITURES</b>	<b>627,422.65</b>	<b>\$ 950,000.00</b>	<b>\$ (322,577.35)</b>
RECEIPTS OVER (UNDER) EXPENDITURES	(70,773.98)		
UNENCUMBERED CASH, JULY 1, 2017	875,733.10		
UNENCUMBERED CASH, JUNE 30, 2018	\$ 804,959.12		

VERMILLION UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

SCHEDULE 2  
PAGE 4 OF 13

**DRIVER EDUCATION FUND**  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b>CASH RECEIPTS</b>			
STATE OF KANSAS	\$ 5,632.00	\$ 6,300.00	\$ (668.00)
OTHER LOCAL REVENUE	<u>3,638.00</u>	<u>0.00</u>	<u>3,638.00</u>
<b>TOTAL CASH RECEIPTS</b>	<u>9,270.00</u>	<u>\$ 6,300.00</u>	<u>\$ 2,970.00</u>
<b>EXPENDITURES</b>			
INSTRUCTION	7,089.10	\$ 10,500.00	\$ (3,410.90)
VEHICLE OPERATIONS, MAINTENANCE SERVICES	<u>0.00</u>	<u>10,000.00</u>	<u>(10,000.00)</u>
<b>TOTAL EXPENDITURES</b>	<u>7,089.10</u>	<u>\$ 20,500.00</u>	<u>\$ (13,410.90)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,180.90		
UNENCUMBERED CASH, JULY 1, 2017	<u>38,326.39</u>		
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 40,507.29</u>		

**AT RISK (K-12) FUND**

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b>CASH RECEIPTS</b>			
TRANSFER FROM GENERAL	\$ 97,497.36	\$ 125,300.00	\$ (27,802.64)
TRANSFER FROM SUPPLEMENTAL GENERAL	<u>162,502.64</u>	<u>115,000.00</u>	<u>47,502.64</u>
<b>TOTAL CASH RECEIPTS</b>	<u>260,000.00</u>	<u>\$ 240,300.00</u>	<u>\$ 19,700.00</u>
<b>EXPENDITURES</b>			
INSTRUCTION	257,110.98	\$ 254,900.00	\$ 2,210.98
INSTRUCTIONAL SUPPORT SERVICES	<u>0.00</u>	<u>24,300.00</u>	<u>(24,300.00)</u>
<b>TOTAL EXPENDITURES</b>	<u>257,110.98</u>	<u>\$ 279,200.00</u>	<u>\$ (22,089.02)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,889.02		
UNENCUMBERED CASH, JULY 1, 2017	<u>53,453.53</u>		
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 56,342.55</u>		

VERMILLION UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

SCHEDULE 2  
PAGE 5 OF 13

**FOOD SERVICE FUND**  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b><u>CASH RECEIPTS</u></b>			
STATE OF KANSAS - FEDERAL AID	\$ 116,495.77	\$ 139,695.00	\$ (23,199.23)
- STATE AID	3,685.76	3,280.00	405.76
MEALS	155,207.40	170,125.00	(14,917.60)
TRANSFER FROM GENERAL FUND	5,000.00	0.00	5,000.00
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	55,000.00	20,000.00	35,000.00
REIMBURSEMENTS	203.16	0.00	203.16
<b>TOTAL CASH RECEIPTS</b>	<u>335,592.09</u>	<u>\$ 333,100.00</u>	<u>\$ 2,492.09</u>
<b><u>EXPENDITURES</u></b>			
FOOD SERVICE OPERATION	336,983.22	\$ 339,500.00	\$ (2,516.78)
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	203.16	(203.16)
<b>FOOD SERVICE OPERATION</b>	<u>336,983.22</u>	<u>\$ 339,703.16</u>	<u>\$ (2,719.94)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,391.13)		
UNENCUMBERED CASH, JULY 1, 2017	<u>34,895.73</u>		
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 33,504.60</u>		

**PROFESSIONAL DEVELOPMENT FUND**

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b><u>CASH RECEIPTS</u></b>			
STATE OF KANSAS AID	\$ 2,942.00	\$ 3,000.00	\$ (58.00)
OTHER REVENUE	335.00	0.00	335.00
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	15,000.00	0.00	15,000.00
<b>TOTAL CASH RECEIPTS</b>	<u>18,277.00</u>	<u>\$ 3,000.00</u>	<u>\$ 15,277.00</u>
<b><u>EXPENDITURES</u></b>			
INSTRUCTION	3,703.83	\$ 0.00	\$ 3,703.83
INSTRUCTIONAL SUPPORT STAFF	12,036.17	16,290.00	(4,253.83)
CENTRAL SERVICES	650.00	100.00	550.00
<b>TOTAL EXPENDITURES</b>	<u>16,390.00</u>	<u>\$ 16,390.00</u>	<u>\$ 0.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,887.00		
UNENCUMBERED CASH, JULY 1, 2017	<u>13,390.05</u>		
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 15,277.05</u>		

VERMILLION UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

SCHEDULE 2  
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AT RISK (4 YR OLD) FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b>CASH RECEIPTS</b>			
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	\$ 90,000.00	\$ 100,000.00	\$ (10,000.00)
<b>EXPENDITURES</b>			
INSTRUCTION	89,782.94	\$ 90,000.00	\$ (217.06)
SUPPORT SERVICES:			
STUDENT TRANSPORTATION SERVICES	0.00	20,000.00	(20,000.00)
TOTAL EXPENDITURES	89,782.94	\$ 110,000.00	\$ (20,217.06)
RECEIPTS OVER (UNDER) EXPENDITURES	217.06		
UNENCUMBERED CASH, JULY 1, 2017	80,926.78		
UNENCUMBERED CASH, JUNE 30, 2018	\$ 81,143.84		

SPECIAL EDUCATION FUND

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b>CASH RECEIPTS</b>			
STATE OF KANSAS	\$ 1,961.00	\$ 0.00	\$ 1,961.00
TRANSFER FROM GENERAL FUND	281,294.00	362,100.00	(80,806.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	180,000.00	180,000.00	0.00
TOTAL CASH RECEIPTS	463,255.00	\$ 542,100.00	\$ (78,845.00)
<b>EXPENDITURES</b>			
INSTRUCTION	454,818.05	\$ 548,520.00	\$ (93,701.95)
RECEIPTS OVER (UNDER) EXPENDITURES	8,436.95		
UNENCUMBERED CASH, JULY 1, 2017	167,733.10		
UNENCUMBERED CASH, JUNE 30, 2018	\$ 176,170.05		



VERMILLION UNIFIED SCHOOL DISTRICT NO. 380  
VERMILLION, KANSAS

SCHEDULE 2  
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**CAREER AND POSTSECONDARY EDUCATION FUND**  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b>CASH RECEIPTS</b>			
STATE OF KANSAS	\$ 4,035.00	\$ 9,000.00	\$ (4,965.00)
TRANSFER FROM GENERAL FUND	55,000.00	41,806.00	13,194.00
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	261,198.77	270,000.00	(8,801.23)
OTHER LOCAL REVENUE	616.89	0.00	616.89
<b>TOTAL CASH RECEIPTS</b>	<u>320,850.66</u>	<u>\$ 320,806.00</u>	<u>\$ 44.66</u>
<b>EXPENDITURES</b>			
INSTRUCTION	<u>323,214.26</u>	<u>\$ 342,200.00</u>	<u>\$ (18,985.74)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(2,363.60)		
UNENCUMBERED CASH, JULY 1, 2017	<u>37,497.17</u>		
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 35,133.57</u>		

**KPERS SPECIAL RETIREMENT CONTRIBUTION FUND**

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<b>CASH RECEIPTS</b>			
STATE OF KANSAS	\$ <u>393,305.34</u>	\$ <u>400,285.00</u>	\$ <u>(6,979.66)</u>
<b>EXPENDITURES</b>			
SUPPORT SERVICES:			
INSTRUCTION	234,152.66	\$ 266,285.00	\$ (32,132.34)
STUDENT SUPPORT	27,947.26	25,000.00	2,947.26
INSTRUCTIONAL SUPPORT	17,308.21	15,000.00	2,308.21
GENERAL ADMINISTRATION	22,982.10	20,000.00	2,982.10
SCHOOL ADMINISTRATION	27,160.65	27,000.00	160.65
CENTRAL SERVICES	5,010.35	4,000.00	1,010.35
OPERATIONS & MAINTENANCE	32,284.69	20,000.00	12,284.69
STUDENT TRANSPORTATION SERVICES	19,026.66	18,000.00	1,026.66
FOOD SERVICE	7,432.76	5,000.00	2,432.76
<b>TOTAL EXPENDITURES</b>	<u>393,305.34</u>	<u>\$ 400,285.00</u>	<u>\$ (6,979.66)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2017	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 0.00</u>		

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**SUMMER SCHOOL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
REIMBURSEMENTS	\$ 0.00	\$ 0.00	\$ 0.00
<u>EXPENDITURES</u>			
INSTRUCTION	2,318.46	\$ 7,925.00	\$ (5,606.54)
STUDENT TRANSPORTATION SERVICES	215.91	1,001.00	(785.09)
TOTAL EXPENDITURES	2,534.37	\$ 8,926.00	\$ (6,391.63)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,534.37)		
UNENCUMBERED CASH, JULY 1, 2017	19,557.17		
UNENCUMBERED CASH, JUNE 30, 2018	\$ 17,022.80		

**BOND AND INTEREST FUND**

	17-18 ACTUAL	17-18 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
DELINQUENT PROPERTY TAXES	\$ 136.09	\$ 0.00	\$ 136.09
<u>EXPENDITURES</u>			
DEBT SERVICE	0.00	\$ 256.00	\$ (256.00)
RECEIPTS OVER (UNDER) EXPENDITURES	136.09		
UNENCUMBERED CASH, JULY 1, 2017	255.77		
UNENCUMBERED CASH, JUNE 30, 2018	\$ 391.86		

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SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>TEXTBOOK &amp; STUDENT MATERIAL REVOLVING</u>	<u>DUAL CREDIT &amp; IDL CLASSES</u>	<u>CARL PERKINS</u>
<u>CASH RECEIPTS</u>			
MISCELLANEOUS FEES & REIMBURSEMENTS	\$ <u>52,201.36</u>	\$ <u>5,736.00</u>	\$ <u>693.75</u>
<u>EXPENDITURES</u>			
INSTRUCTION	<u>31,276.44</u>	<u>5,736.00</u>	<u>693.75</u>
RECEIPTS OVER (UNDER) EXPENDITURES	20,924.92	0.00	0.00
UNENCUMBERED CASH, JULY 1, 2017	<u>148,321.87</u>	<u>0.00</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2018	\$ <u>169,246.79</u>	\$ <u>0.00</u>	\$ <u>0.00</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	TITLE IV - A	EARLY CHILDHOOD BLOCK GRANT - FY17	PRESCHOOL
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 1,573.00	\$ 10,560.01	\$ 0.00
OTHER LOCAL REVENUE	0.00	0.00	17,620.00
TOTAL CASH RECEIPTS	1,573.00	10,560.01	17,620.00
<u>EXPENDITURES</u>			
INSTRUCTION	1,573.00	0.00	23,925.85
SUPPORT SERVICES:			
STUDENT TRANSPORTATION SERVICES	0.00	0.00	13,846.55
TOTAL EXPENDITURES	1,573.00	0.00	37,772.40
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	10,560.01	(20,152.40)
UNENCUMBERED CASH, JULY 1, 2017	0.00	(10,560.01)	20,152.40
UNENCUMBERED CASH, JUNE 30, 2018	\$ 0.00	\$ 0.00	\$ 0.00

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SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>TITLE I - FY18</u>	<u>TITLE I - FY17</u>	<u>TITLE II - A FY18</u>
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ <u>52,972.00</u>	\$ <u>0.00</u>	\$ <u>11,044.00</u>
<u>EXPENDITURES</u>			
INSTRUCTION	48,812.66	3,004.57	9,722.57
SUPPORT SERVICES:			
INSTRUCTIONAL SUPPORT	<u>225.00</u>	<u>0.00</u>	<u>1,321.43</u>
TOTAL EXPENDITURES	<u>49,037.66</u>	<u>3,004.57</u>	<u>11,044.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	3,934.34	(3,004.57)	0.00
UNENCUMBERED CASH, JULY 1, 2017	<u>0.00</u>	<u>3,004.57</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2018	\$ <u><u>3,934.34</u></u>	\$ <u><u>0.00</u></u>	\$ <u><u>0.00</u></u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>TITLE II - A FY17</u>	<u>SMALL RURAL SCHOOL - FY18</u>
<u>CASH RECEIPTS</u>		
U.S. DEPT. OF EDUCATION	\$ 0.00	\$ 26,161.00
STATE OF KANSAS	<u>7,000.00</u>	<u>0.00</u>
TOTAL CASH RECEIPTS	<u>7,000.00</u>	<u>26,161.00</u>
<u>EXPENDITURES</u>		
INSTRUCTION	<u>5,856.31</u>	<u>26,161.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,143.69	0.00
UNENCUMBERED CASH, JULY 1, 2017	<u>(1,143.69)</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 0.00</u>	<u>\$ 0.00</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>CONTINGENCY RESERVE FUND</u>	<u>GIFTS AND GRANTS</u>
<u>CASH RECEIPTS</u>		
USD #498 HRSA GRANT REIMBURSEMENT	\$ 0.00	\$ 4,815.41
TRANSFER FROM GENERAL FUND	<u>80,000.00</u>	<u>0.00</u>
TOTAL CASH RECEIPTS	<u>80,000.00</u>	<u>4,815.41</u>
<u>EXPENDITURES</u>		
INSTRUCTION - GIFTS & GRANTS	0.00	4,836.66
TRANSFER TO SUPPLEMENTAL GENERAL FUND	<u>80,000.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>80,000.00</u>	<u>4,836.66</u>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	(21.25)
UNENCUMBERED CASH, JULY 1, 2017	<u>315,370.92</u>	<u>1,625.72</u>
UNENCUMBERED CASH, JUNE 30, 2018	<u>\$ 315,370.92</u>	<u>\$ 1,604.47</u>

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VERMILLION UNIFIED SCHOOL DISTRICT NO. 380  
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SCHEDULE 3

AGENCY FUNDS  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

FUNDS	BEGINNING CASH BALANCE	RECEIPTS	DISBURSE- MENTS	ENDING CASH BALANCE
CENTRALIA SCHOOLS:				
STUDENT COUNCIL	\$ 654.36	\$ 3,499.00	\$ 3,385.26	\$ 768.10
NATIONAL HONOR SOCIETY	885.17	5,737.50	5,709.92	912.75
FFA	9,488.55	23,776.80	25,780.64	7,484.71
KAYS	1,004.64	2,306.51	3,028.73	282.42
FCCLA	4,489.21	3,003.21	2,634.99	4,857.43
TASMAD	61.86	697.15	547.00	212.01
DANCE TEAM	1,995.63	3,632.89	4,813.58	814.94
H.S. CHEERLEADERS	1,298.07	5,974.86	6,239.35	1,033.58
CLASS OF 2018	25,442.30	2,692.17	28,134.47	0.00
CLASS OF 2019	5,357.08	44,216.19	22,923.94	26,649.33
CLASS OF 2020	1,441.52	3,745.00	777.23	4,409.29
CLASS OF 2021	282.10	1,056.10	0.00	1,338.20
CLASS OF 2022	0.00	148.00	0.00	148.00
SUBTOTAL CENTRALIA SCHOOLS	<u>52,400.49</u>	<u>100,485.38</u>	<u>103,975.11</u>	<u>48,910.76</u>
FRANKFORT SCHOOLS:				
STUCO	2,797.42	919.00	855.37	2,861.05
CLASS OF 2009	54.32	0.00	0.00	54.32
CLASS OF 2011	334.86	0.00	0.00	334.86
CLASS OF 2013	1,089.20	0.00	0.00	1,089.20
CLASS OF 2015	233.84	0.00	0.00	233.84
CLASS OF 2016	118.16	0.00	0.00	118.16
CLASS OF 2017	2,345.27	0.00	2,345.27	0.00
CLASS OF 2018	10,179.36	5,019.55	12,940.07	2,258.84
CLASS OF 2019	3,672.20	32,820.59	23,869.50	12,623.29
CLASS OF 2020	1,077.82	3,422.53	2,081.05	2,419.30
FFA	5,123.14	18,575.55	18,683.76	5,014.93
GREENHOUSE	2,786.57	2,436.00	370.00	4,852.57
FCCLA	1,672.55	19,926.70	20,456.36	1,142.89
NATIONAL HONOR SOCIETY	290.39	0.00	213.49	76.90
SUBTOTAL FRANKFORT SCHOOLS	<u>31,775.10</u>	<u>83,119.92</u>	<u>81,814.87</u>	<u>33,080.15</u>
PAYROLL DEDUCTION FUND	<u>8,872.24</u>	<u>24,879.69</u>	<u>25,332.14</u>	<u>8,419.79</u>
TOTAL AGENCY FUNDS	<u>\$ 93,047.83</u>	<u>\$ 208,484.99</u>	<u>\$ 211,122.12</u>	<u>\$ 90,410.70</u>

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VERMILLION UNIFIED SCHOOL DISTRICT NO. 380  
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SCHEDULE 4

DISTRICT ACTIVITY FUNDS  
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
<b><u>GATE RECEIPTS</u></b>							
CENTRALIA SCHOOLS:							
ATHLETICS	\$ 11,400.31	\$ 0.00	\$ 60,639.41	\$ 57,580.52	\$ 14,479.20	\$ 0.00	\$ 14,479.20
FRANKFORT SCHOOLS:							
ATHLETICS	20,732.67	0.00	51,525.34	47,642.32	24,615.69	0.00	24,615.69
SUBTOTAL GATE RECEIPTS FUNDS	32,132.98	0.00	112,164.75	105,202.84	39,094.89	0.00	39,094.89
<b><u>SCHOOL PROJECTS</u></b>							
CENTRALIA SCHOOLS:							
SCHOOL ENDOWMENT	2,961.30	0.00	430.70	500.00	2,892.00	0.00	2,892.00
SHOP PROJECTS	0.00	0.00	470.10	470.10	0.00	0.00	0.00
SCIENCE CLUB	10.43	0.00	0.00	10.43	0.00	0.00	0.00
ANNUAL	8,438.50	0.00	7,154.24	7,458.94	8,133.80	0.00	8,133.80
BOOK FAIR	14.91	0.00	3,083.82	3,010.09	88.64	0.00	88.64
DRAMA	1,273.46	0.00	2,287.40	1,847.00	1,713.86	0.00	1,713.86
K-12 CHOIR	4,454.89	0.00	16,387.23	15,216.83	5,625.29	0.00	5,625.29
ADMINISTRATION/PICTURES	6,678.19	0.00	3,375.12	5,821.64	4,231.67	0.00	4,231.67
SALES TAX	10.24	0.00	5,858.45	5,867.94	0.75	0.00	0.75
COMPUTER EQUIPMENT	682.82	0.00	95.00	0.00	777.82	0.00	777.82
CONCESSION STAND EQUIPMENT	224.25	0.00	125.00	124.00	225.25	0.00	225.25
HEALTH/FITNESS	288.74	0.00	0.00	14.00	274.74	0.00	274.74
PAWS	2,057.23	0.00	6,987.03	8,527.45	516.81	0.00	516.81
BOX TOPS	1,514.63	0.00	528.90	213.27	1,830.26	0.00	1,830.26
ACCELERATED READER	1,835.92	0.00	258.50	171.67	1,922.75	0.00	1,922.75
SADD	2,562.75	0.00	363.00	1,077.38	1,848.37	0.00	1,848.37
TENNEL BENEFIT	0.00	0.00	3,222.00	0.00	3,222.00	0.00	3,222.00
SUBTOTAL CENTRALIA SCHOOLS	33,008.26	0.00	50,626.49	50,330.74	33,304.01	0.00	33,304.01
FRANKFORT SCHOOLS:							
F-CLUB	1,780.18	0.00	8,943.20	10,609.20	114.18	0.00	114.18
DRILL TEAM	589.41	0.00	220.86	7.68	802.59	0.00	802.59
SCHOLAR BOWL	731.84	0.00	0.00	154.60	577.24	0.00	577.24
JR/SR HIGH CHEERLEADERS	503.38	0.00	3,935.72	3,766.99	672.11	0.00	672.11
DRAMA	187.83	0.00	0.00	0.00	187.83	0.00	187.83
JR HIGH YEARBOOK	186.61	0.00	1,896.44	2,083.05	0.00	0.00	0.00
BAND	420.74	0.00	1,426.00	1,807.91	38.83	0.00	38.83
VOCAL	6.84	0.00	0.00	0.00	6.84	0.00	6.84
GRADE SCHOOL ACTIVITIES	4,398.56	0.00	1,042.32	1,135.64	4,305.24	0.00	4,305.24
K-8 STUDENT ACTIVITIES	9,119.33	0.00	9,796.80	5,751.25	13,164.88	0.00	13,164.88
WILDCAT INCENTIVE	1,472.56	0.00	3,000.00	2,400.00	2,072.56	0.00	2,072.56
YEARBOOK	9,949.87	0.00	7,353.00	4,271.24	13,031.63	0.00	13,031.63
LIBRARY	668.26	0.00	2,682.29	2,550.62	799.93	0.00	799.93
CONCESSIONS	1,657.34	0.00	0.00	57.60	1,599.74	0.00	1,599.74
MISCELLANEOUS PROJECTS	4,747.87	0.00	797.00	379.49	5,165.38	0.00	5,165.38
ACCELERATED READER	2,664.33	0.00	2,535.00	3,342.39	1,856.94	0.00	1,856.94
ART - POWELL	300.00	0.00	0.00	0.00	300.00	0.00	300.00
WOODWORKING TOOLS	533.42	0.00	31.00	479.94	84.48	0.00	84.48
ADMINISTRATIVE POWELL FUND	753.49	0.00	0.00	331.94	421.55	0.00	421.55
WASHINGTON DC TRIP	2,169.60	0.00	6,667.00	6,667.00	2,169.60	0.00	2,169.60
MUSIC SCHOLARSHIP	480.00	0.00	1,000.00	1,000.00	480.00	0.00	480.00
SUBTOTAL FRANKFORT SCHOOLS	43,321.46	0.00	51,326.63	46,796.54	47,851.55	0.00	47,851.55
DISTRICT ACTIVITY:							
BOARD FLOWERS	37.66	0.00	0.00	0.00	37.66	0.00	37.66
POP MACHINE	9.15	0.00	0.00	0.00	9.15	0.00	9.15
KINDER PREP	8,893.46	0.00	6,412.45	7,827.65	7,478.26	0.00	7,478.26
SUBTOTAL DISTRICT ACTIVITY	8,940.27	0.00	6,412.45	7,827.65	7,525.07	0.00	7,525.07
SUBTOTAL SCHOOL PROJECT FUNDS	85,269.99	0.00	108,365.57	104,954.93	88,680.63	0.00	88,680.63
TOTAL DISTRICT ACTIVITY FUNDS	\$ 117,402.97	\$ 0.00	\$ 220,530.32	\$ 210,157.77	\$ 127,775.52	\$ 0.00	\$ 127,775.52